BOF-53	n_R (I	EDUN.	T) DEV	5	(7-0.4)	

COMBINED 1% STATE AND LOCAL TAX ALLOCATION FOR TEMPORARY SALES LOCATIONS AND CERTAIN ALICTIONEERS

BOARD OF EQUALIZATION					

DUE ON OR BEFORE				
[FOID]	YOUR ACCOUNT NO.		

NOTICE

TEMPORARY SALES LOCATIONS - The Sales and Use Tax Law requires a Seller's Permit for each sales location. If you do not have a permit for a temporary sales location, you must complete the Temporary Sales Location(s) portion of this form prior to making sales. This allows your Seller's Permit to include those temporary locations. You must file this form with your sales tax return to comply with the law.

AUCTIONEERS - Auction events at temporary sales locations which result in taxable sales totaling \$500,000 or more must be reported on this form and filed with your sales tax return.

See instructions on reverse. Make a copy of this form for your records.

TEMPORARY SALE LOCATION(S)	WILL THIS LOCATION	BE TRANSACTION	BOARD USE ONLY			1% COMBINED STATE AND LOCAL
(Column A)	USED AGAII (Column B		Co. Jur.	Add-on	In-Lieu	TAX (Column D)
NAME						
STREET ADDRESS SPACE.	/BOOTH# Yes					
CITY ZIP	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	.00				.00
NAME		.00				.00
STREET ADDRESS SPACE/	BOOTH# Yes					
CITY ZIP	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	.00				00
NAME		.00				.00
	/BOOTH# Yes					
CITY ZIP	□ No					
NAME		.00.				.00
STREET ADDRESS SPACE	/BOOTH# Yes					
CITY ZIP	□ No					
NAME		.00.				.00.
STREET ADDRESS SPACE	/BOOTH# Yes					
CITY ZIP	□ No					
NAME		.00				.00
STREET ADDRESS SPACE.	/BOOTH# Yes					
	No					
CITY ZIP		.00				.00
TOTAL AMOUNT OF 1% COMBIN	ED STATE AND LOC	AL TAX FOR TEMPOR	ARY SALE	S LOCAT	IONS	00
						.00

INSTRUCTIONS COMBINED 1% STATE AND LOCAL TAX ALLOCATIONS FOR TEMPORARY SALES LOCATIONS

GENERAL

When you make sales at locations which are not registered as your permanent sales location or you are an auctioneer with taxable sales of \$500,000 or more at a single auction event, you are required to report those sales so that the local municipalities receive their correct share of the 1% Combined State and Local Sales and Use Tax.

TEMPORARY SALES AND AUCTION LOCATIONS (Column A)

Name - Enter the name of the location, such as Cal-Expo, Pomona Fairplex, etc., street address, city, zip code of the temporary sales location.

The event operator or local business license office may be able to provide accurate information. If you are unable to provide an address, list the street name and a major cross street or description, such as Star Route 2, one mile north of the intersection of Elm Street and Oak Avenue.

WILL THIS LOCATION BE USED AGAIN? (Column B)

If you make sales at the same temporary sales location at least once each year, check the "yes" box.

TAXABLE TRANSACTIONS (Column C)

Enter the amount of taxable transactions for each temporary location included in line 12 of your sales tax return (line 11 of the Sales & Use Tax Return Short Form, BOE-401-EZ).

BOARD USE ONLY

Do not make any entries in this column.

1% COMBINED STATE AND LOCAL TAX (Column D)

Multiply the amount in the Taxable Transactions column by .01 and place the result in this column.